



**Africa regulatory ENSight**

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# Angola

sector	legislation	effective date/status	key points and impact
All	Presidential Decree no.240/18 – New Competition Law Regulation	Gazetted and became effective on 12 October 2018.	The decree: <ul style="list-style-type: none"><li>• applies to all economic activities performed in Mozambique, whether by private or public companies, entities in economic units, cooperatives or professional associations; and</li><li>• defines the prohibited abuse of dominant positions.</li></ul>
Finance	Presidential Decree no.250/18 - Private Investment Law Regulations	Issued on 30 October 2018.	The decree notes the: <ul style="list-style-type: none"><li>• procedures for submitting and registering private investment projects;</li><li>• types of tax benefits automatically applicable to investment projects and reinvestment projects;</li><li>• applicable business priority sectors to which the special investment regime applies; and</li><li>• fees due to the Agency for Private Investment and Promotion of Exports (AIPEX).</li></ul>

# Botswana

sector	legislation	effective date/status	key points and impact
Finance	Transfer Duty (Amendment) Bill, 2018	Gazetted on 2 November 2018.	<p>The bill</p> <ul style="list-style-type: none"><li>• amends the definition of a “citizen” to include a company the shareholding of which is wholly held by citizens. Currently, a citizen company is regarded as one whose majority shareholding is held by citizens;</li><li>• notes that share transfers of companies whereby beneficial ownership of property is also transferred will attract transfer duty;</li><li>• determines that the Commissioner General has powers to apply fair market value where there are reasonable grounds to believe that a property has been undervalued;</li><li>• shifts the responsibility of collecting transfer duty from the Registrar of Deeds to the Commissioner General; and</li><li>• increases the transfer duty rebate for citizens from P200,000 to P500,000 increases the rate of transfer duty payable for non-citizens from 5% to 30%.</li></ul>

# Djibouti

sector	legislation	effective date/status	key points and impact
All	Decree No.2017-327/PR/MTRA	Issued on 8 October 2017.	<p>The law:</p> <ul style="list-style-type: none"> <li>• sets the conditions and the control measures relating to the execution of apprenticeship contracts; and</li> <li>• requires the following minimum quota of apprentices according to the number of employees of a company: <ul style="list-style-type: none"> <li>• 100 – 300: 2%</li> <li>• 300 – 500: 3%</li> <li>• 500 and over: 5%.</li> </ul> </li> </ul>
All	Law No.172/AN/17/7th L	Issued on 1 June 2017.	The law amends the provisions of Law No.28/AN/7th L amending Law No.153/AN/12/6th L establishing the tariffs applicable to work permits for foreign workers in the Republic of Djibouti.

# Ghana

sector	legislation	effective date/status	key points and impact
All	Industrial Designs (Amendment) Bill, 2018	Gazetted on 28 February 2018.	<p>The bill:</p> <ul style="list-style-type: none"> <li>• amends the Industrial Designs Act, 2003 (Act 660); and</li> <li>• provides for the protection of industrial designs in other jurisdictions in accordance with the Hague Agreement for International Deposit of Industrial Designs.</li> </ul>
All	Patents (Amendment) Bill, 2018	Gazetted on 19 April 2018.	<p>The bill:</p> <ul style="list-style-type: none"> <li>• amends the Patents Act, 2003 (Act 657); and</li> <li>• provides for the protection of inventions, promotion of innovation and competitiveness as well as creativity, technology and development at the national level</li> </ul>
All	Notice of Declaration of Specifications as Standard Specifications	Gazetted on 4 September 2018 and came into force on the same day.	<p>The notice declares listed specifications in each of the following sectors as National Standards for the purposes of the Standards Act, 1973:</p> <ul style="list-style-type: none"> <li>• quality and environmental management;</li> <li>• electrical engineering;</li> <li>• food;</li> <li>• chemistry;</li> <li>• mechanical engineering and metallurgy;</li> <li>• occupational health and safety; and</li> <li>• oil and gas.</li> </ul>

# Guinea

sector	legislation	effective date/status	key points and impact
Mining	Application of Article 165 of the Mining Code Joint Decree A/2018/5212/MEF/MMG/MB/MA TD/SGG	Issued on 13 July 2018.	<p>The decree notes that the fixed duties and taxes on the extraction of mining substances other than precious metals, the industrial or semi-industrial production of precious metals, quarry substances, the export of mineral substances other than precious substances and the export of artisanal gold production, paid to the national budget by the holders of mining permits or authorisations will be distributed as following:</p> <ul style="list-style-type: none"><li>• national budget: 80%;</li><li>• direct support to the local budget of all local authorities in Guinea: 15%; and</li><li>• Mining Investment Fund: 5%.</li></ul>

# Lesotho

Agriculture	Agricultural Marketing (Wool and Mohair Licensing) Regulations, 2018	Gazetted in September 2018.	The regulations ban wool and mohair sales outside Lesotho and require all wool and mohair traders to be licensed by the government through the Ministry of Small Business, Cooperatives and Marketing.

# Mali

sector	legislation	effective date/status	key points and impact
Finance	Law No.2018-062 Relating to revenues of communes, circles and regions.	Gazetted on 5 November 2018.	<p>The law:</p> <ul style="list-style-type: none"> <li>• repeals Law No.00-044 Determining Resources for Municipalities, Circles and Regions;</li> <li>• amends Law No.2011-036 related to revenues of communes, circles and regions; and</li> <li>• notes that Territorial Communities may establish fees for the remuneration of services provided.</li> </ul>
Property	Law No. 2018-054 Publication of acquired rights in goods and real estate rights	Gazetted on 11 July 2018.	<p>The law notes that the below, amongst others, must be published within one month from the date of establishment:</p> <ul style="list-style-type: none"> <li>• the acts of notaries and public and ministerial officers relating to acquired immovable and real property rights;</li> <li>• acts accepting inheritances, legacies or communities relating to buildings and immovable property rights;</li> <li>• the documents and writings recording the formation, the extension, the transformation or the dissolution of a company, the increase, depreciation or reduction of its capital for buildings and immovable property rights; and</li> <li>• acts or writings noting the nature, consistency or value of the property belonging to the husband at the celebration of a marriage to buildings and real property rights.</li> </ul>



# Mauritius

sector	legislation	effective date/status	key points and impact
All	Mauritius Revenue Authority issued a Statement of Practice (" <b>SOP</b> ") regarding place of effective management	Issued on 28 November 2018.	The SOP: <ul style="list-style-type: none"><li>• is not applicable to Mauritian controlled entities although all the relevant facts and circumstances should be examined;</li><li>• notes that strategic decisions on the company's core activities should be made in Mauritius for any Mauritian resident company; and</li><li>• notes that either a majority of the Board of Director's meetings should be held in Mauritius or the executive management should be regularly exercised in Mauritius.</li></ul>

# Niger

sector	legislation	effective date/status	key points and impact
Information and communications technology	Law No.2018-45 – Regulation of electronic communications	Issued on 12 July 2018.	The law determines the terms and conditions for establishing and operating networks and the provision of electronic communications in the Republic of Niger.

# Nigeria

sector	legislation	effective date/status	key points and impact
All	Statutory Instrument No.24 - List of pioneer industries and products	Gazetted on 14 August 2017 and became effective on 7 August 2017.	<p>The statutory instrument details 99 pioneer industries in the major sectors of the economy as below:</p> <ul style="list-style-type: none"> <li>• agriculture;</li> <li>• mining and quarrying;</li> <li>• manufacturing;</li> <li>• electricity and gas supply;</li> <li>• waste management;</li> <li>• construction;</li> <li>• trade;</li> <li>• information and communications;</li> <li>• professional services;</li> <li>• financial services; and</li> <li>• administrative services.</li> </ul>
Finance	Securities and Exchange Commission Nigeria Interpretive Guidance Notes	Published on 15 November 2018.	<p>The interpretive guidance notes:</p> <ul style="list-style-type: none"> <li>• seeks to expand, clarify, explain or simplify the provision of any law or regulation issued by it or within its purview;</li> <li>• makes provision for: <ul style="list-style-type: none"> <li>• The Investments and Securities Act (ISA) 2007;</li> <li>• The Commission's Rules and Regulations made pursuant to the Act, consolidated in 2013, and the various amendments made thereto;</li> <li>• The Code of Corporate Governance; and</li> <li>• topical, new, unique and/or complex, issues in the capital market, amongst others.</li> </ul> </li> </ul>

# Rwanda

sector	legislation	effective date/status	key points and impact
All	Law No.62/2018 governing public procurement	Issued on 25 August 2018 and gazetted on 7 September 2018.	<p>The Law:</p> <ul style="list-style-type: none"><li>• repeals Law No.12/2007 on public procurement as modified and complemented to date and all prior legal provisions contrary to this law;</li><li>• governs public procurement in Rwanda; and</li><li>• is applicable to all procurement of works, goods or supplies and consultancy or non-consultancy services ordered by the procuring entity.</li></ul>

# Togo

sector	legislation	effective date/status	key points and impact
Property	Law No.2018-005 – Land Code	Issued on 14 June 2018.	<p>The law:</p> <ul style="list-style-type: none"><li>• has the objective of determining the rules and principles applicable to land and state matters governing the organisation and the operation of the land regime in the Republic of Togo; and</li><li>• is applicable to the:<ul style="list-style-type: none"><li>• public and private domains of the state and local authorities; and</li><li>• real estate of private persons..</li></ul></li></ul>

# Uganda

sector	legislation	effective date/status	key points and impact
Property	Value Added Tax (Designation of Tax Withholding Agents) (Revocation) Notice, 2018	Gazetted on 28 September 2018.	The revocation notice withdraws the Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018, and as such the previously listed designated agents have no tax obligation to withhold VAT on payments to suppliers and remit it to the Uganda Revenue Authority.

# Zambia

sector	legislation	effective date/status	key points and impact
Agriculture	Forests (Community Forest Management) Regulations, 2018 (S.I. No.11 of 2018)	Gazetted on 23 February 2018.	The regulations: <ul style="list-style-type: none"><li>• implement the Forests Act, 2015;</li><li>• relate to the management of forest area species by local communities; and</li><li>• notes that community forest management may be applied in:<ul style="list-style-type: none"><li>• open areas;</li><li>• local forests; and</li><li>• game management areas.</li></ul></li></ul>

# Zimbabwe

sector	legislation	effective date/status	key points and impact
All	Customs and Excise (Designation of Foreign Currency Dutiable Goods) Notice, 2018	The notice came into force on 23 November 2018.	<p>In terms of the notice:</p> <ul style="list-style-type: none"> <li>every person who imports any goods designated in terms of this notice shall pay duty in foreign currency; and</li> <li>goods purchased on or before 22 November 2018, and consigned on or before 3 January 2019, shall be exempted from the operation of this notice, provided an approval for the exemption is obtained from the Ministry of Finance and Economic Development within 42 days of date of importation of the goods.</li> </ul>
Aviation	Civil Aviation (General Procedure and Enforcement) Regulations, 2018	Gazetted on 23 November 2018.	<p>The regulations:</p> <ul style="list-style-type: none"> <li>amend Part I of the omnibus Civil Aviation (Air Navigation) Regulations [SI 151/2004]; and</li> <li>provides for exemptions and general administrative rules regarding testing, licencing and certificates and aeronautical information circulars.</li> </ul>
Fast moving consumer goods	Customs and Excise (Tariff) (Amendment) Notice, 2018 (No. 5).	Gazetted on 30 November 2018 and came into effect on 1 December 2018.	<p>The notice:</p> <ul style="list-style-type: none"> <li>repeals Part II of the Second Schedule of the Customs and Excise (Tariff) Notice, 2017; and</li> <li>increases excise duty rates on: <ul style="list-style-type: none"> <li>cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes; and</li> <li>petrol, power kerosene, illuminating or heating kerosene and diesel.</li> </ul> </li> </ul>



# Zimbabwe

sector	legislation	effective date/status	key points and impact
Mining	Environmental Management (Control of Alluvial Mining) (Amendment) Regulations, 2018 (No. 1)	Gazetted on 30 November 2018.	<p>The regulation:</p> <ul style="list-style-type: none"><li>• amends the Environmental Management (Control of Alluvial Mining) Regulations, 2014;</li><li>• notes that all mined out areas shall be progressively rehabilitated in accordance with the rehabilitation plan approved by the environmental impact assessment report; and</li><li>• notes that the mining operation shall only go as deep as an original riverbed, not deeper as prescribed in the geological report of the rivers.</li></ul>

The information provided herein is intended to provide a general overview, and is not an exhaustive list of all legislative developments across Sub-Saharan Africa. For more information, please contact [info@ENSAfrica.com](mailto:info@ENSAfrica.com)